



D-400 Schedule PN-1

2020 Other Additions and Other Deductions

If you enter an amount on Form D400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400.

Last Name (First 10 Characters)

Important:
Refer to the Instructions before
completing this worksheet.

Your Social Security Number

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2020 Form D-400 Schedule S, Part A)

		COLUMN A		COLUMN B	
		Enter the amount from Form D-400 Schedule S		Amount of Column A subject to N.C. tax	
1. S-Corporation Shareholder Built-in Gains Tax	1.	<input type="text"/>	.00	<input type="text"/>	.00
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2020	2.	<input type="text"/>	.00	<input type="text"/>	.00
3. Unabsorbed Net Operating Loss Deduction	3.	<input type="text"/>	.00	<input type="text"/>	.00
4. Excess Net Operating Loss Carryforward Deduction	4.	<input type="text"/>	.00	<input type="text"/>	.00
5. Withdrawal of 529 Plan Contributions not Used for Permissible Purpose	5.	<input type="text"/>	.00	<input type="text"/>	.00
6. Discharge of Qualified Principal Residence Indebtedness	6.	<input type="text"/>	.00	<input type="text"/>	.00
7. Excess Business Loss	7.	<input type="text"/>	.00	<input type="text"/>	.00
8. Qualified Education Loan Payments by Employer	8.	<input type="text"/>	.00	<input type="text"/>	.00
9. Expenses Deducted Under a Forgiven PPP Loan	9.	<input type="text"/>	.00	<input type="text"/>	.00
10. Business Interest Limitation	10.	<input type="text"/>	.00	<input type="text"/>	.00
11. Total Other Additions (Add lines 1 through 10) Enter the total here and on Form D-400 Schedule PN, Line 17e.	11.	<input type="text"/>	.00	<input type="text"/>	.00

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2020 Form D-400 Schedule S, Part B)

12. Bonus Asset Basis	12.	<input type="text"/>	.00	<input type="text"/>	.00
13. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	13.	<input type="text"/>	.00	<input type="text"/>	.00
14. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	14.	<input type="text"/>	.00	<input type="text"/>	.00
15. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2020	15.	<input type="text"/>	.00	<input type="text"/>	.00
16. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	16.	<input type="text"/>	.00	<input type="text"/>	.00
17. Personal Education Savings Account Deposits	17.	<input type="text"/>	.00	<input type="text"/>	.00
18. State Emergency Response and Disaster Relief Reserve Fund Payments	18.	<input type="text"/>	.00	<input type="text"/>	.00
19. Certain Economic Incentives	19.	<input type="text"/>	.00	<input type="text"/>	.00
20. Total Other Deductions (Add lines 12 through 19) Enter the total here and on Form D-400 Schedule PN, Line 19h.	20.	<input type="text"/>	.00	<input type="text"/>	.00